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ABSTRACT

This document provides general guidelines for the financial management of federal and state grants by local agencies. The publication was prepared by the Categorical Aid Management Team at the New York State Department of Education. Part 1 describes funding procedures for federal- and state-aided grants and for special legislative projects. Part 2 contains four financial forms required for federal or state grant programs--a budget proposal, a request for funds, a proposed amendment, and a final expenditure report. The third part contains guidelines for complying with financial audits, including general criteria, specific criteria, and audit procedures. Appendices contain formats for the notification of grant awards, a request for audit information, a notice of overpayment, and a letter of approval for specific legislative projects. (LMI)

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ED 381 879

FISCAL GUIDELINES

FOR FEDERAL AND STATE AIDED GRANTS

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FISCAL GUIDELINES

FOR FEDERAL AND STATE AIDED GRANTS

Revised 1994

The University of the State of New York
The State Education Department
Office of Central Services
Categorical Aid Management
Albany, New York 12234

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I N T R O D U C T I O N

The *Fiscal Guidelines for Federal and State Aided Grants* is intended to provide general guidance for the financial management of Federal and State grants by local agencies. In addition to these guidelines, projects must be conducted in accordance with applicable Federal and State laws, regulations, and directives, including but not limited to:

- Federal and State Authorizing Legislation
- Title 34 of the Code of Federal Regulations
- Commissioner's Regulations
- State Education Law and State Finance Law
- State Education Department Policy.

This publication has been prepared by the Categorical Aid Management Team of the Office of Central Services, Room 542, Education Building, Albany, NY 12234. All questions concerning its contents should be referred directly to this office. The telephone number is (518) 474-4815.

I. FUNDING PROCEDURES

A. Federal and State Aided Grants

1. Funding Cycles

All Federal and State grant programs adhere to annual funding cycles although there are significant differences between the State and Federal funding calendars.

Federal

The Federal fiscal year runs from October 1 through September 30, although most Federal programs are "forward funded" by the Federal government and thereby made available to the states on July 1, prior to the start of the Federal fiscal year. In addition, most Federal grants are governed by carryover provisions which extend the life of an appropriation for an additional year. Thus, most programs funded through the U.S. Department of Education have an appropriation life of 27 months.

In order to manage local projects effectively and identify expenditure and carryover funds on a local and statewide basis, Federal grants to local agencies are awarded on an annual cycle. In fact, most grants are funded on a school year basis of September 1 through August 31, although certain programs may operate on a July 1 through June 30 basis. The State also has the option to fund projects for a shorter length.

State

The State fiscal year runs from April 1 through March 31. Unlike Federal programs, State programs do not have carryover provisions unless specifically reappropriated by the State Legislature. While State funds may be disbursed up until August 31 following the end of the fiscal year, the limited appropriation life does impose severe restrictions on the time permitted for operation and closeout of individual projects. Thus, in order to manage State funds effectively, local grants are confined to a July 1 through June 30 cycle. Again, as with Federal programs, certain projects may be funded for a shorter duration within that cycle.

2. Application Process

Each year, eligible agencies are notified of grant application procedures by the responsible State Education Department office. Upon notification, eligible local agencies generally submit applications subject to the following:

- The local applicant agency submits the completed application and a Proposed Budget for a Federal or State Project (Form FS-10) to the State Education Department.
- The State Education Department reviews the grant application and notifies the applicant agency of application approval or disapproval.
- Copies of the budget are sent to Categorical Aid Management for review. Upon approval, an automatic first payment is made to the local agency. The amount of the first payment may vary due to statutory, regulatory, or policy requirements. A copy of the approved budget is then returned to the local agency so that any changes can be noted and project accounting records established. At the same time, a formal grant award ntoification is sent to the applicant agency by Categorical Aid Management (Appendix A). Any subsequent budgetary changes requiring State Education Department approval should be requested through the Proposed Amendment for a Federal or State Project (Form FS-10-A).
- Additional payments up to 90 percent of the budget total are generated by submission by the local agency of the Request for Funds for a Federal or State Project (Form FS-25). The report is filed monthly for projects over $100,000 and quarterly for projects of $100,000 or less.
- Upon completion of the project, the local agency submits an original and one copy of the Final Expenditure Report for a Feder-

al or State Project (Form FS-10-F) directly to Categorical Aid Management.

- A desk audit of the FS-10-F is conducted by Categorical Aid Management and a final approved total of project expenditures is determined. A final payment of any balance due to the local agency is then issued, or in the event the local agency has been overpaid, a refund will be requested.

B. Special Legislative Projects

Special legislative projects are State funded grants which are awarded to individual local agencies in accordance with the annual State local assistance budget adopted by the New York State Legislature, and are processed and administered by:

Special Legislative Projects Coordinating Unit
Categorical Aid Management Team
New York State Education Department
Room 540, EB
Albany, NY 12234
Telephone: (518) 473-5753

Major differences between the approval and administration of special legislative projects as compared to other projects are as follows:

- The Legislature itself, rather than the New York State Education Department, designates the recipient local agency and the purpose and amount of each special legislative project awarded.
- The Special Legislative Projects Coordinating Unit notifies each designated local agency about its project award, transmits application forms for completion, and receives completed applications and amendments submitted by such agencies.
- In addition to the approval of the New York State Education Department such projects must also receive the approval of the New York State Division of the Budget and the Office of the State Comptroller.
- After all approvals have been obtained, a formal approval letter will be transmitted (Appendix B).
- Payments requested in accordance with the payment schedule indicated in the project application packet must always be accompanied by a program progress narrative report (interim payment) or a final program narrative report (final payment).
- The actual grants for such projects are awarded by the Legislature throughout the school year. However, regardless of the award date, the funding dates for projects will ordinarily encompass the entire school year in which the award occurs. Any exception to the annual school year funding cycle is subject to the approval of the New York State Division of the Budget and the Office of the State Comptroller.
- The funding date for an approved amendment is retroactive to the approved beginning date of the special legislative project.
- If the Legislature reappropriates an individual grant for extension through the succeeding fiscal year, a local agency may then apply for a project extension through June 30 of the succeeding year.

II. FINANCIAL FORMS REQUIRED FOR GRANT PROGRAMS

A. Proposed Budget for a Federal or State Project - Form FS-10

Purpose:

- To assist the local applicant agency in planning for necessary project expenditures.
- To provide the State Education Department with a specific itemization of proposed project expenditures.
- To provide the State Education Department and the Office of the State Comptroller with the necessary documentation upon which payments can be based.
- To ensure that expenditures made by the local participant agency have the prior approval of the State Education Department.

Submittal Time:

The specific deadline date is established by each State Education Department office responsible for program administration. A project application, including the proposed budget, must be received by the State Education Department in substantially approvable form before the beginning of any project activities and prior to the incurrence of any project obligations by the local applicant agency.

Upon approval by the State Education Department, projects are assigned an approved "funding date." This is the earliest possible date for encumbrances in the operation of the project and may be found on page 8 of the FS-10. Expenditures made prior to the approved funding date of the project will not be reimbursed.

A copy of the approved FS-10, with program and finance office approval, will be returned to the applicant agency. In addition, a formal grant award notification is sent to the applicant agency by Categorical Aid Management (Appendix A).

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Central Services
Categorical Aid Management, Rm. 542 EB
Albany, New York 12234

PROPOSED BUDGET FOR A FEDERAL OR STATE PROJECT
FS-10 (2/94)

Local Agency Information

Funding Source: _____

Contact Person:

Agency Name:

Mailing Address:

Street

City State Zip Code

Telephone #: ( ) _____ _____
County

Project Operation Dates: From ____/____/____ To ____/____/____

INSTRUCTIONS

- Submit the original budget and the required number of copies along with the completed application directly to the appropriate State Education Department office as indicated in the application instructions for the grant program for which you are applying.
- Enter whole dollar amounts only.
- Prior approval by means of an approved budget (FS-10) or budget amendment (FS-10-A) is required for:
  - Personnel positions, number and type
  - Equipment items having a unit value of $1,000 or more, number and type
  - Minor remodeling
  - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or $1,000, whichever is greater
  - Any increase in the total budget amount.
- Certification on page 8 must be signed by Chief Administrative Officer or designee.
- High quality computer generated reproductions of this form may be used.
- For further information on budgeting, please refer to the Fiscal Guidelines for Federal and State Aided Grants or call the Categorical Aid Management Team at (518) 474-4815.

SALARIES FOR PROFESSIONAL STAFF: Code 15

Include only staff that are employees of the agency. Do not include consultants or per diem staff. Do not include central administrative staff that are considered to be indirect costs. e.g. business office staff. One full-time equivalent (FTE) equals one person working an entire week each week of the project. Express partial FTE's in decimals. e.g. a teacher working one day per week equals .2 FTE.

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
		Subtotal - Code 15	

SALARIES FOR SUPPORT STAFF: Code 16

Include salaries for teacher aides, secretarial and clerical assistance, and for personnel in pupil transportation and building operation and maintenance. Do not include central administrative staff that are considered to be indirect costs. e.g. account clerks.

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
		Subtotal - Code 16	

PURCHASED SERVICES: Code 40

Include consultants (indicate per diem rate), rentals, tuition, and other contractual services. Copies of contracts may be requested by the State Education Department. Purchased Services from a BOCES, if other than applicant agency, should be budgeted under Purchased Services with BOCES, Code 49.

Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure
		Subtotal - Code 40	

SUPPLIES AND MATERIALS: CODE 45

Include computer software, library books and equipment items under $1,000 per unit.

Description of Item	Quantity	Unit Cost	Proposed Expenditure
		Subtotal - Code 45	

TRAVEL EXPENSES: Code 46

Include pupil transportation, conference costs and travel of staff between instructional sites. Specify agency approved mileage rate for travel by personal car or school-owned vehicle.

Position of Traveler	Destination and Purpose	Calculation of Cost	Proposed Expenditure
		Subtotal - Code 46	

EMPLOYEE BENEFITS: Code 80

Rates used for project personnel must be the same as those used for other agency personnel.

Benefit		Proposed Expenditure
Social Security		
Retirement	New York State Teachers	
	New York State Employees	
	Other	
Health Insurance		
Worker's Compensation Insurance		
Unemployment Insurance		
Other (Identify)		
	Subtotal - Code 80	

INDIRECT COST: Code 90

A. Direct Cost Base - Sum of all preceding subtotals (codes 15, 16, 40, 45, 46 and 80).		$	(A)
B. Approved Restricted Indirect Cost Rate		%	(B)
C. (A) x (B) = Total Indirect Cost	Subtotal - Code 90	$	(C)

PURCHASED SERVICES WITH BOCES: Code 49

Description of Services	Name of BOCES	Calculation of Cost	Proposed Expenditure
		Subtotal - Code 49	

MINOR REMODELING: Code 30

Allowable costs include salaries, associated employee benefits, purchased services, and supplies and materials related to alterations to existing sites.

Description of Work to be Performed	Calculation of Cost	Proposed Expenditure
	Subtotal - Code 30	

EQUIPMENT: Code 20

All equipment to be purchased in support of this project with a unit cost of $1,000 or more should be itemized in this category. Equipment items under $1,000 should be budgeted under Supplies and Materials, Code 45. Repairs of equipment should be budgeted under Purchased Services, Code 40.

Description of Item	Quantity	Unit Cost	Proposed Expenditure
		Subtotal - Code 20	

HELPFUL REMINDERS

- ☐ Check for the required number of copies to be submitted, including the number of original signature copies. The number of copies may vary from program to program. If unsure, contact the State Education Department office responsible for the program for which you are applying.

- ☐ An approved copy of the FS-10 will be returned to the contact person at the address completed on page 1. Make sure that the contact information is accurate, legible, and confined to the address field, since a window envelope will be used for the return mailing.

- ☐ Be sure to check your math and carry all subtotals forward to the Summary on Page 8. Simple mathematical errors often require Categorical Aid Management to contact both the local agency and other State Education Department offices, resulting in unnecessary delays in program approval. And remember, use whole dollars only.

- ☐ Only equipment items with a unit cost of $1,000 or more should be included under Equipment, Code 20.

- ☐ School districts and BOCES should use the restricted indirect cost rate that has been approved for the school year in which the grant will operate. Most other agencies are subject to a maximum rate of 8 percent. In addition, certain grant programs may limit the allowable rate. Contact Categorical Aid Management at (518) 474-4815 if you have any questions regarding indirect costs.

- ☐ Be sure to complete the Agency Code on Page 8 as well as the Project #, if preassigned. For Special Legislative projects, also enter the Tracking/Contract #.

- ☐ For ease of data entry at the State Education Department, please make sure that Page 8 faces out.

Budget Summary

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	
Support Staff Salaries	16	
Purchased Services	40	
Supplies and Materials	45	
Travel Expenses	46	
Employee Benefits	80	
Indirect Cost	90	
BOCES Services	49	
Minor Remodeling	30	
Equipment	20	
Grand Total		

CHIEF ADMINISTRATOR'S CERTIFICATION

I hereby certify that the requested budget amounts are necessary for the implementation of this project and that this agency is in compliance with applicable Federal and State laws and regulations.

17

Date **Signature**

Name and Title of Chief Administrative Officer

Agency Code: ☐☐☐☐☐☐ ☐☐ ☐☐☐☐

Project #: (If Pre-assigned) ☐☐☐☐ ☐☐ ☐☐☐☐

Tracking/Contract #: (Special Legislative Projects Only) ☐☐☐☐☐☐☐

Agency Name: _____

FOR DEPARTMENT USE ONLY

Project Funding Dates: ___/___/___ From ___/___/___ To

Program Approval: _____ Date: _____

Fiscal Year	Amount Budgeted	First Payment
	Voucher #	First Payment

Finance Approval: _____ Date: _____

B. Request for Funds for a Federal or State Project - Form FS-25

Purpose:

- To report expenditures on Federal or State funded projects.
- To request additional payments for Federal or State funded projects.

Submittal Time:

- Project Budgets $100,000 And Less

The FS-25 should be filed at the end of each calendar quarter, beginning with the first quarter of operation. Payments will be made based upon projected cash need for the next quarter.

- Project Budgets Greater Than $100,000

The FS-25 should be filed at the end of each month, beginning with the first month of operation. Payment will be made based upon projected cash need for the next month.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Central Services
Categorical Aid Management, Rm. 542 EB
Albany, New York 12234

REQUEST FOR FUNDS FOR A FEDERAL OR STATE PROJECT
FS-25 (2/94)

Project # ☐☐☐☐ ☐☐ ☐☐☐☐

Tracking/Contract # ☐☐☐☐☐☐☐

Agency Code: ☐☐☐☐☐☐ ☐☐ ☐☐☐☐

Funding Source: _____

Agency Name: _____

Mailing Address: _____
Street

_____
City State Zip Code

Contact Person: _____

Telephone #: ( ) _____

Report Period ☐☐☐☐
Month Year

CHIEF ADMINISTRATOR'S CERTIFICATION

I hereby certify that all information reported herein is true and accurate.

DATE: _____ SIGNATURE: _____

1. Amount of Approved Budget (Include approved amendments) $
2. Project Payments Received to Date $
3. Project Cash Expenditures to Date $
4. Cash Expenditures Anticipated during Next:
   ☐ Month ☐ Quarter $
5. Additional Funds Requested (entries 3 plus 4 minus 2) $

FOR DEPARTMENT USE ONLY

		Fiscal Year	Payment Split
Payment Approved	_____	_____	$_____
		_____	$_____
		_____	$_____
Voucher #	_____	_____	$_____
		_____	$_____

20

INSTRUCTIONS

This report must be completed for each approved Federal or State Grant funded through the State Education Department. Send one signed original of this report directly to Categorical Aid Management for each project. (See the filing requirements below for Special Legislative Projects).

A first payment is made automatically upon initial approval of a project application and budget. In order to receive additional funds, this report must be filed until the project has terminated or payments of 90 percent of the total project budget have been made.

To facilitate processing, it is requested that this report be filed with this Department no later than 10 days after the end of the report period.

Report all dollar amounts in whole dollars only.

FILING SCHEDULE

Projects $100,000 and less:	This report should be filed at the end of each calendar quarter beginning with the quarter during which the first project payment is received.
Projects greater than $100,000:	This report should be filed at the end of each month after the first project payment is received.
Special Legislative Projects	For Special Legislative Projects, one original and one copy of this report are required. This report should be filed when the agency has incurred expenditures equal to 75% of the approved budget total. Upon SED approval a payment will be processed equal to 50% of the approved budget total. (A program progress narrative report must accompany this report.)

C. Proposed Amendment for a Federal or State Project - Form FS-10-A

Purpose:

- To request prior approval from the State Education Department for any budget changes to Federal or State funded projects.
- To enable both the local agency and the State Education Department to maintain an accurate and up-to-date record of approved changes in a project budget.

Submittal Time:

The FS-10-A may be submitted at any time between the date the project receives the written approval of the State Education Department and the approved termination date of the project as long as prior approval requirements are met. However, State Education Department program managers may set an earlier final date for submittal of project amendment forms. Please check with the appropriate office regarding possible deadlines.

Special Instructions:

- The date of receipt of an amendment is the earliest possible funding date for encumbrances based on that amendment. Amendments may not be submitted after the project termination date with the exception of those that reduce budget totals.
- Amendments should be submitted directly to the State Education Department office responsible for program administration. Approved amendments are then forwarded to the Finance Unit of Categorical Aid Management. The necessary changes to the FS-10 will be made and a copy of the approved amendment will be returned to the local agency.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Central Services
Categorical Aid Management, Rm. 542 EB
Albany, New York 12234

PROPOSED AMENDMENT FOR A FEDERAL OR STATE PROJECT
FS-10-A (2/94)

Agency Name and Address

_____
_____
_____

_____
County

Agency Code: [ ][ ][ ][ ][ ][ ] [ ][ ] [ ][ ][ ][ ]

Project #: [ ][ ][ ][ ] [ ][ ] [ ][ ][ ][ ]

Tracking/Contract #: [ ][ ][ ][ ][ ][ ][ ]

Amendment #

Contact Person: _____ Tel. #: ( ) _____

INSTRUCTIONS

- Submit the original and required number of copies directly to the same State Education Department office where budget was mailed.
- Enter whole dollar amounts only.
- This form need only be submitted for budget changes that require prior approval as follows:
  - Personnel positions, number and type
  - Equipment items having a unit value of $1,000 or more, number and type
  - Minor remodeling
  - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or $1,000, whichever is greater
  - Any increase in the total budget amount.
- Amendment # at top of this page must be completed.
- Do not use the FS-10-A for requesting a project extension.

CHIEF ADMINISTRATOR'S CERTIFICATION

I hereby certify that the requested budget changes are necessary for the implementation of this project.

DATE: _____ SIGNATURE: _____
Chief Administrative Officer

FOR DEPARTMENT USE ONLY

Program Approval: _____ **Date:** _____

Finance Approval: _____ **Date:** _____

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
15 Professional Salaries			
16 Support Staff Salaries			
40 Purchased Services			
45 Supplies & Materials			
46 Travel Expenses			
80 Employee Benefits			
90 Indirect Cost			
49 BOCES Services			
30 Minor Remodeling			
20 Equipment			
	Total Increase or Decrease	(+)$	(-)$
	Net Increase or Decrease	$	
	Previous Budget Total	$	
	Proposed Amended Total	$	

D. Final Expenditure Report for a Federal or State Project–Form FS-10-F

Purpose:

- To report to the State Education Department all reimbursable expenditures made by the agency in an approved project in order that such expenditures may be compared with approved budget costs for the purpose of determining final approved expenditures.
- To enable the State Education Department to report all reimbursable expenditures to the Office of the State Comptroller pursuant to State audit requirements.
- To serve as the basis for a final payment to the local agency.

Submittal Time:

The FS-10-F should be prepared after all encumbrances have been liquidated. Reports for Federal projects are due within **90** days following the end of the project, although in certain programs, the State Education Department program manager may impose earlier due dates. All State project final expenditure reports are due within **30** days following the end of the project.

Special Instructions:

- Expenditures for only one project may be reported in each FS-10-F. Copies of documentation such as claim forms, travel vouchers, and invoices should not be sent with the FS-10-F. Such documentation must be retained in the local agency project file. If it is necessary for a State auditor to have this material, it will be requested.
- An audit of each FS-10-F, following audit guidelines (see Section III) is conducted by Categorical Aid Management to determine the approved final cost of the project.
- Following the verification of final project costs, a final payment, if due, will be processed. If there has been an overpayment, a refund will be requested. Refunds should be submitted only upon request.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Central Services
Categorical Aid Management, Rm. 542 EB
Albany, New York 12234

FINAL EXPENDITURE REPORT FOR A FEDERAL OR STATE PROJECT
FS-10-F (2/94)

Local Agency Information

Funding Source: _____

Report Prepared By:

Agency Name:

Mailing Address:

Street

City State Zip Code

Telephone # of Report Preparer: ( ) _____ _____
County

INSTRUCTIONS

- Submit one signed original report and one copy directly to the Categorical Aid Management Team, State Education Department, Room 542 Education Building, Albany, New York 12234.
- Category subtotals must be reported in whole dollar amounts.
- To be in compliance with applicable audit requirements, complete and accurate records must be maintained at the local level.
- All encumbrances must have taken place within the approved funding dates of the project.
- Certification on page 8 must be signed by Chief Administrative Officer or designee.
- High quality computer generated reproductions of this form will be accepted.
- For further information on completing the final expenditure report, please refer to the Fiscal Guidelines for Federal and State Aided Grants or call the Categorical Aid Management Team at (518) 474-4815.
- For Special Legislative Projects a final program narrative report must be submitted with this report.

SALARIES FOR PROFESSIONAL STAFF: Code 15

Include all salaries for professional staff approved for reimbursement in budget.

Name	Position Title	Beginning and Ending Dates of Employment	Salary Paid
		Subtotal - Code 15	

SALARIES FOR SUPPORT STAFF: Code 16

Include all salaries for support staff approved for reimbursement in budget.

Name	Position Title	Beginning and Ending Dates of Employment	Salary Paid
		Subtotal - Code 16	

PURCHASED SERVICES: Code 40

Dates of Service	Provider of Service	Check or Journal Entry #	Amount Expended
		Subtotal - Code 40	

SUPPLIES AND MATERIALS: Code 45

Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended
		Subtotal - Code 45	

TRAVEL EXPENSES: Code 46

Dates of Travel	Name of Traveler	Destination and Purpose	Check or Journal Entry #	Amount Expended
			Subtotal - Code 46	

EMPLOYEE BENEFITS: Code 80

List only the total project salary amount for each benefit category. Benefits may only be claimed for salaries reported in Code 15 or Code 16. Rates used for project personnel must be the same as those used for other agency personnel.

Benefit	Project Salaries	Rate	Amount Expended
Teacher Retirement			
Employee Retirement			
Other Retirement			
Social Security			
Worker's Compensation			
Unemployment Insurance			
Health Insurance			
Other (Identify)			
		Subtotal - Code 80	

INDIRECT COST: Code 90

A. Direct Cost Base - Sum of all preceding subtotals (codes 15, 16, 40, 45, 46 and 80). $ _____ (A)

B. Approved Restricted Indirect Cost Rate _____ % (B)

C. (A) x (B) = Total Indirect Cost Subtotal - Code 90 $ _____ (C)

PURCHASED SERVICES WITH BOCES: Code 49

Dates of Service	Name of BOCES	Check or Journal Entry #	Amount Expended
		Subtotal - Code 49	

MINOR REMODELING: Code 30

Include expenditures for salaries, associated employee benefits, purchased services and supplies and materials related to alterations to existing sites.

Purchase Order Date or Dates of Service	Provider of Service	Check or Journal Entry #	Amount Expended
		Subtotal - Code 30	

EQUIPMENT: Code 20

Items of equipment purchased must agree in type and number with the equipment approved in the project budget.

Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended
		Subtotal - Code 20	

HELPFUL REMINDERS

- ☐ Be sure to submit one original and one copy directly to Categorical Aid Management, New York State Education Department, Rm. 542 EB, Albany, NY 12234.
- ☐ For Federal grant projects, FS-10-F is due within 90 days after the project end date; 30 days for State grant projects.
- ☐ An audited copy of the FS-10-F will be sent to the contact person at the address completed on Page 1. Make sure that the contact information is accurate, legible and confined to the address field, since a window envelope will be used for the return mailing.
- ☐ All encumbrances must be made within the approved project funding dates, which are indicated on the approved FS-10 as well as the Grant Award Notification. See the Fiscal Guidelines for Federal and State Aided Grants for a detailed explanation of the audit guidelines.
- ☐ Be sure to check your math and carry all subtotals forward to the Summary on Page 8. Simple mathematical errors often require Categorical Aid Management to contact the local agency resulting in unnecessary delays in closeout and final payment. And remember, use whole dollars only.
- ☐ Be sure to complete the Agency Code and Project # on Page 8. For Special Legislative Projects, also enter the Tracking/Contract #.
- ☐ For ease of data entry at the State Education Department, please make sure that Page 8 faces out.

Final Expenditure Summary

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	
Support Staff Salaries	16	
Purchased Services	40	
Supplies and Materials	45	
Travel Expenses	46	
Employee Benefits	80	
Indirect Cost	90	
BOCES Services	49	
Minor Remodeling	30	
Equipment	20	
Grand Total		

CHIEF ADMINISTRATOR'S CERTIFICATION

I hereby certify that all expenditures reported herein are directly attributable to this project and have been made in accordance with the approved budget and all applicable Federal and State laws and regulations.

Date **Signature**

Name and Title of Chief Administrative Officer

Agency Code: ☐☐☐☐☐☐ ☐☐ ☐☐☐☐

Project #: ☐☐☐☐ ☐☐ ☐☐☐☐

Tracking/Contract #: (Special Legislative Projects Only) ☐☐☐☐☐☐☐

Agency Name: _____

Project Funding Dates: ___/___/___ From ___/___/___ To

Approved Budget Total: $ _____

FOR DEPARTMENT USE ONLY

Fiscal Year	Amount Expended	Final Payment
	$	$
	$	$
	$	$
	$	$
	$	$

Voucher # $ **Final Payment**

III. AUDIT GUIDELINES

A. General Criteria

1. Allowable Costs

To be considered allowable for reimbursement, costs must meet the following general criteria:

- ❑ Be necessary and reasonable for proper and efficient operation of the program.
- ❑ Be permissible under applicable State and/or Federal laws and regulations.
- ❑ Conform to any limitations or exclusions set forth in these guidelines, laws or regulations, or other governing limitations as to types or amounts of cost items.
- ❑ Be the net amount after applying all applicable credits, such as purchase discounts, project-generated income, and adjustments of overpayments.
- ❑ Must not be included as a cost in any other project or grant.

2. Local Responsibility

Projects must operate under the jurisdiction of the local board of education or other appropriate governing body and are subject to at least the same degree of accountability as all other expenditures of the local agency. The local board of education or other appropriate governing body is responsible for the proper disbursement of, and accounting for, project funds. Written agency policy concerning wages, mileage and travel allowances, overtime compensation, or fringe benefits, as well as State rules pertaining to competitive bidding, safety regulations, and inventory control must be followed. Documentation of expenditures (claim forms, invoices, travel vouchers, receipts, etc.) must remain on file locally for field audit purposes.

3. Funding Dates

It is the practice of the State Education Department to use the earliest possible date for funding purposes. This may be as early as the date the project application is received in the State Education Department in substantially approvable form but may not be earlier than the date when the State or Federal funds became available for obligation. Due to delays inherent in the project review process, written notification of approval sometimes may not occur until after the approved funding date. However in such cases, expenditures occurring within the approved project funding dates are still allowable. The project funding dates are indicated on page 8 of the FS-10.

4. Project Encumbrances

All project encumbrances must be made within the approved funding period of the project. Project encumbrances for both Federal and State projects are incurred on the following basis:

If the encumbrance is for:	The encumbrance is made:
a. Acquisition of real or personal property.	On the date on which a binding written commitment to acquire the property is made.
b. Personal services by an agency employee.	When the services are performed.
c. Personal services by a contractor who is not an agency employee.	On the date on which the agency makes a binding written commitment to obtain the services.
d. Performance of work other than personal services.	On the date on which the agency makes a binding written commitment to obtain the work.
e. Public utility services.	When the agency receives the services.
f. Travel.	When the travel is taken.
g. Rental of real or personal property.	When the agency uses the property.

5. Prior Approval

Careful attention must be given to be certain that the following expenditures have received written prior approval from the State Education Department:

- Equipment items having a unit value of $1,000 or more.
- Personnel positions.
- Minor remodeling.
- An increase in a budget subtotal category (salaries, purchased services, travel, etc.) by more than 10 percent or $1,000, whichever is greater.
- An increase in the total budget grant amount.

B. Specific Costs

1. Indirect Costs

Indirect costs can be broadly defined as central administrative costs and certain other organization-wide costs that are incurred in connection with a project but that cannot readily be identified with the project (e.g., payroll preparation, central purchasing). An indirect cost rate may be established that, when applied to the direct costs of a project, generates an amount to be used in support of such central administrative costs.

Indirect costs can be claimed only through the use of an indirect cost rate in State funded programs and Federal programs funded through the U.S. Department of Education (USDOE). Central administrative costs cannot be directly budgeted in such programs. In programs funded from sources other than the USDOE (e.g., U. S. Department of Labor), a local agency may budget central administrative costs directly, but only if the local agency is unable to obtain an approved rate from the Federal government. However, final reimbursement of central administrative costs in such instances will require documentation that the expenditures were incurred in connection with the project.

Two types of indirect cost rates are used with programs funded through the New York State Education Department:

- Restricted Rate - The restricted rate is applicable to all State programs and those Federal programs with regulatory language requiring funds to supplement and not supplant state and local funds (e.g., ESEA Chapters 1 and 2, Vocational Education). Restricted rates generally range from 1 percent to 7 percent.
- Nonrestricted Rate - The nonrestricted rate is applicable to those federally aided programs that do not have supplement/supplant provisions (e.g., National School Lunch Program, Breakfast Program). Nonrestricted rates generally range from 10 percent to 25 percent.

Rate Computation -

The procedures used to compute indirect cost rates vary depending on the type of local educational agency, as follows:

- School Districts - Indirect cost rates for school districts are computed annually by Categorical Aid Management on the basis of data contained in each district's Annual Financial Report (Form ST-3). Districts are then notified in the beginning of the calendar year of the rates to be used during the subsequent program year.
- New York City, Buffalo, Rochester, Syracuse, and Yonkers - Indirect cost rates for the "Big Five" city school districts are computed annually by Categorical Aid Management on the basis of data contained in the appropriate application forms (Forms FA-87-R Cities and FA-87-NR Cities). The applications are mailed to these districts at the beginning of each calendar year for use in establishing rates for the subsequent program year.
- BOCES - Indirect cost rates for BOCES are computed annually by Categorical Aid Management on the basis of data contained in both an application (Form

FA-87-BOCES) and in the BOCES Annual Financial Report (Form SA-111). Applications are mailed to each BOCES at the beginning of each calendar year and are used to establish rates for the subsequent program year.

- Other Agencies - Local agencies other than school districts and BOCES may negotiate indirect cost rates through the Federal government. However, in cases where a restricted rate has not been established, a local agency may, subject to the approval of the State Education Department program office, use a rate of up to 8 percent without having to apply to the Federal government. It should be noted that this provision does not apply to programs funded through Federal agencies other than the USDOE (e.g., Job Training Partnership Act/U.S. Department of Labor). Programs funded from other Federal sources require that all indirect cost rates be negotiated through the appropriate Federal agency.

Reimbursement of Indirect Costs -

Indirect costs are budgeted on page 5, Code 90 of the FS-10. The approved rate is applied against the Direct Cost Base and results in an amount available for indirect cost purposes. However, it should be noted that the rate allowable for individual projects may be negotiated downward by the New York State Education Department.

The amount of actual reimbursement of indirect costs is computed on page 5 of the FS-10-F by applying the approved rate to actual Direct Cost Base expenditures. If the actual project cost base expenditures are less than those budgeted, the amount of indirect cost funds reimbursed will be reduced accordingly.

School Food Service Programs -

Budget and claim procedures for indirect costs in school food service programs vary by agency and program. For specific instructions regarding use of the nonrestricted rate in school food service programs, contact:

Child Nutrition Reimbursement Unit
Special Aids and Services Team
New York State Education Department
5th Floor West, EB
Albany, NY 12234
(518) 474-3926

Special Legislative Projects

Special Legislative Projects are frequently extended and consequently, may span several program years with differing indirect cost rates. The rate used should be the rate in effect when the project begins.

2. Approval of Personnel Positions

Because of the effect that the addition, deletion, or change in number or type of personnel in a project can have on the program actually in operation at the local level, reimbursement is limited to the actual number and type of positions that have received prior approval through an approved budget or amendment.

It is important that the specific job title be identified for each position as well as the Full-Time Equivalent (FTE) of funded positions. Full-Time Equivalent is the amount of time expressed in a whole number or a decimal that an employee works in the project. For example, two half-time project teachers working the full length of the project equal one FTE, while an aide working one day a week for the whole project year equals .20 FTE. The actual number of FTE positions on the final claim for reimbursement cannot exceed the approved total number of FTE positions, although there may be more than one person actually serving in a particular position title.

Under Federal supplement/supplant provisions no full-time person or position may be reimbursed for work under a program if employed in the same or a similar position

prior to the implementation of the program. Furthermore, remuneration of a regular full-time employee for work performed on Federal program activities is allowable only if:

- the regular employee is relieved of some or all former duties and a replacement is engaged to assume them, or
- the regular employee is assigned by the local participant agency to perform Federal program activities that are in addition to regular duties. The nature of such duties and the time at which they are to be carried out should in no way coincide with or duplicate the requirements for, or job description of, the regular position as established prior to the agency's involvement in the Federal program.

3. Substantiation of Personnel Costs

While copies of payroll records should not be filed with the FS-10-F, time and effort records for each individual employed in the project must be maintained at the local level. These records should include (a) name of individual, (b) title of position as it appears on the FS-10, (c) period of employment and (d) total amounts paid, as well as the basis for allocating costs to Federal or State projects.

4. Purchased Services

Purchased services include the hiring of personnel from outside the agency as consultants, as well as rentals, admission fees, tuition costs, telephone, repairs to equipment, and contracted services. When budgeting purchased services, include as much information as possible on the purpose of the expenditure and the cost basis. The cost basis may be an amount per day for a certain number of days or an amount per person or item. Copies of contracts may be requested by Categorical Aid Management.

When there exists an employer-employee relationship between the local agency and project personnel, such personnel should not be budgeted as consultants. The existence of an employer-employee relationship is determined by the degree of control exercised by the employer. An employee is usually trained by the employer, is directed in how work is to be performed, and has a continuing work relationship with the employer. An independent consultant decides when, where, and how the work is to be performed, is paid according to an agreed-upon performance or result of work and is free to contract with and work for others.

Rental costs are allowable only if the local agency is renting from an outside agency or vendor. Rent cannot be charged when the local agency actually owns the space or item involved.

Unless the project necessitates the installation of separate telephone facilities, monthly service charges may not be prorated and charged as a project expense, however, toll or local usage charges specifically for project purposes are allowed.

5. Travel Expenses

Actual expenses claimed against a project are limited to the maximum amounts authorized by local participant agency policy. For agencies where such written policy does not exist, expenditures are allowed at no more than the State-approved maximum travel rates that were in effect at the time the travel occurred.

When local agencies provide their own school bus transportation for a project, reimbursements shall be limited to the approved rate per mile for operational costs. Only the salaries of individual bus drivers and monitors will be allowed in addition to such costs, and the salaries should be budgeted and claimed under Code 16, Salaries for Support Staff..

6. Supplies and Equipment

All expenditures claimed for reimbursement

must be clearly reported showing the purchase order date, vendor name, check, or journal entry number and amount expended. Purchase orders may not be issued before the approved project funding date or after the project termination date. In addition to the actual cost of each item, costs of shipment are considered part of the purchase price of such items and are eligible for reimbursement.

Internal transactions, such as supplies taken from agency stock (warehouse, supply room, etc.), should be so indicated on the final claim. The date of the transaction or requisition date should be listed along with any identifying data such as journal entry. Where project personnel have made cash purchases and are reimbursed, the name of the commercial vendor should be given as well as the name of the individual making the purchase.

The cost of mailings and postage are allowable charges. Such costs should be documented through either the internal transaction or vendor payment procedures previously discussed.

All equipment with a purchase cost of $1,000 or more must be maintained on an inventory list which includes the following information:

- A description of the equipment, including manufacturer's model or serial number.
- Identification of the grant under which the recipient agency acquired the equipment.
- Acquisition date and unit acquisition cost.
- Information on how the grant share of the cost was determined if the cost was shared by the recipient agency.
- Location, use, and condition of the equipment and the date this information was recorded.
- All pertinent information on the ultimate transfer, replacement, or disposition of the equipment.

7. Utilities

In claiming expenditures for utilities, the cost must be directly identifiable with, and attributable to, the individual project. Furthermore, the agency must provide the basis for calculating the pro rata charge of the costs to the project.

8. School Lunch Reimbursement Under Federal and State Programs

It is State Education Department policy not to pay for costs of any food in Federal and State aided projects in an agency which also conducts a feeding program eligible for reimbursement under the National School Lunch Act, Child Nutrition Act, or Summer Food Service Program for Children. However, since the National School Lunch Act does not provide for snacks (except milk), these costs are eligible for reimbursement, if specifically approved, under most grant programs.

9. Fringe Benefits

Fringe benefit rates for Federal and State funded project staff must be the same used for other staff of the local agency. Fringe benefits may only be claimed for the salaries actually expended in the Federal or State project.

Unemployment insurance may be claimed by local educational agencies and not-for-profit agencies only if the local agency has elected either the Tax Method or the Direct Reimbursement with Special Reserve Fund options for covering these costs. Payments for direct reimbursement without a reserve fund may not be claimed. All profit-making agencies must be under the Tax Method.

10. New York State Sales Tax Allowance

Tax exempt agencies will not be reimbursed

for New York State sales tax charges since they are not required to pay tax when purchasing supplies, equipment, etc. for the agency. Likewise, the staff of such agencies, while on official business, are also exempt from New York State Sales Tax and reimbursement will not be allowed for those charges. Other persons paid by the project, such as consultants, may be required to pay the New York State Sales Tax on purchases of food and lodging, and in such cases, are eligible for reimbursement.

11. Interest and Finance Charges

Interest or finance charges incurred by the local agency are not allowed for reimbursement in Federal or State aided projects.

12. Interest Earned

Interest earned from State and Federal grant funds received through the State does not need to be reported. However, it is expected that requests for payments of Federal and State aid through the filing of the FS-25 will be based on actual expenditure needs and that the time between receipt of such payments and their disbursement will be minimized as much as possible.

13. Audit Costs For Federally Aided Projects

The cost of a "single audit" performed by the participant agency's independent auditor should be recovered from indirect costs. However, in cases where an agency lacks an indirect cost rate, the pro rata share of the single audit cost may be claimed as a direct cost. Inasmuch as the performance of the audit often occurs after the project ending date, reimbursement of the audit cost, even though the independent auditor has not yet been paid, is allowable subject to the following conditions:

- An agency must contract with an independent auditor prior to the project ending date.
- The contract must specify a cost for the audit. The agency will then budget the pro rata share of the Federal portion of the audit cost to the project.
- Final reimbursement will be based upon substantiation of the pro rata share of the audit cost, as well as any internal transactions identifying audit charges to the project.

C. Audit Procedures

1. Submission of Final Project Expenditure Reports

One original and one copy of the FS-10-F should be submitted directly to Categorical Aid Management. Certain program managers may also require submission of a copy of the report, which should be sent under separate cover. The FS-10-F must be submitted within 30 days of the close of the project for State programs and within 90 days for Federal programs. It is important that projects be closed in a timely manner to avoid the loss of Federal or State funds. To ensure accuracy, the FS-10-F should be completed by staff of the local agency business office. Also note that all costs are to be reported in whole dollar amounts only.

2. Audit Correspondence

During the audit of the FS-10-F, local agencies are notified of possible audit disallowances on the Request for Audit Information (Form FS-70) (Appendix C). Local agencies have 15 days to respond to this notification. If the requested information is not received, questioned costs will be deleted and the final cost calculated. Upon completion of the auidt, a copy of the audited FS-10-F will be mailed to the local agency and a final payment, if due, will be procesed. If the audit results in a refund due, a Notice of Overpayment (Form FS-80) will be mailed to the local agency (Appendix D). The above procedures have been designed to inform local agencies as fully as possible of

the audit findings of the State Education Department and to give those agencies adequate time to review such findings.

3. Reopening of Audits

Once a project has been audited and closed, the local agency is allowed 90 days to reopen a project for further review. Requests should be submitted in writing to Categorical Aid Management. If no request for additional review is made within this period, the audit findings are considered final. However, the State Education Department reserves the right to reopen a project after it has been closed to either recover any unallowed costs or reimburse any additional costs that have been disclosed through separate audits or reviews.

APPENDIX A

NEW YORK
THE STATE OF LEARNING

THE STATE EDUCATION DEPARTMENT/THE UNIVERSITY OF THE STATE OF NEW YORK/ALBANY, NY 12234
ASSOCIATE COMMISSIONER FOR CENTRAL SERVICES

Categorical Aid Management Team, Rm. 542 EB, Washington Ave., Albany, NY 12234

1. Grant Award Recipient	2. Project Number 3. Agency Code
4. Funding Source 5. Approved Budget	6. Law Regulations Commissioners Regulations
7. Funding Dates	8. CFDA Index Number
9. First Payment	10. Final Report (FS-10-F) Due
11. SED Fiscal Contact	12. SED Program Contact
Date	Peter N. Murphy Coordinator, Educational Aid Services

This Grant Award constitutes formal approval of the grant application which you submitted to the New York State Education Department. The Approved Budget (FS-10) will be sent under separate cover. First payment can be expected within 2-4 weeks after receipt of approved FS-10 by grant recipient. Please keep this document with your project records.

APPENDIX B

THE STATE EDUCATION DEPARTMENT/ THE UNIVERSITY OF THE STATE OF NEW YORK, ALBANY, NY 12234
ASSOCIATE COMMISSIONER FOR CENTRAL SERVICES

NEW YORK
THE STATE OF LEARNING

Special Legislative Projects Coordinating Unit, Rm. 540 EB, Albany, NY 12234 (518) 473-5733

Dear

Approval of the Special Legislative Project noted below is herewith granted.

Project #: Beginning Date:

Tracking #: Ending Date:

Amount:

A copy of the approved FS-10 Budget will be forwarded to you shortly under separate cover by the Federal and State Aided Grants Unit.

An initial payment equal to 25 percent of the approved budget total will be processed within the next two to four weeks.

A second payment equal to 50 percent of the approved budget will be made upon submission of a completed FS-25 Request for Funds for a Federal or State Project indicating that expenditures equal to 75 percent of the approved budget total have been made. A completed Special Legislative Project Program Progress Narrative Report must accompany the FS-25. Any additional payment conditions about which your agency may have previously been advised must also be satisfied.

A final payment will be made after submittal of a completed FS-10-F Final Expenditure Report for a Federal or State Project and a completed Special Legislative Project Final Program Narrative Report and subsequent review and approval of same. These forms are due no later than thirty (30) days after the "Ending Date" previously specified herein.

The provisions of the Fiscal Guidelines for Federal and State Aided Projects should be followed by your agency in administering and accounting for this project.

Please use the Project Number and Tracking Number indicated herein on all subsequent fiscal forms you complete and when calling or writing about the project.

If you have any questions concerning this matter, please call John O'Neill or me at (518) 473-5733.

Sincerely yours,

Delbert V. Browne
Principal Accountant

APPENDIX C

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Central Services
Categorical Aid Management,Rm. 542 EB
Albany, New York 12234

REQUEST FOR AUDIT INFORMATION
FS-70 (2/94)

_____

Project #

_____

Agency Code

_____

Date

TO: _____

FROM: _____

Auditor

To assist in our audit of your Final Expenditure Report (FS-10-F) for the above referenced project, additional information is required as follows:

Budget Code #	Vendor or Other Payee	Amount Claimed	Amount Disallowed	Reasons	Comments
		$	$		

Reasons:

The expenditures in question will be disallowed for the reasons indicated below.

A. Prior approval was not granted for the item or position claimed.
B. Expenditures in this category exceed budgeted amount by more than 10% or $1,000.
C. Dates of service for consultant or project employee were not provided.
D. Dates of service or beginning and/or ending dates of employment are outside the funding dates.
E. Purchase order date not provided.
F. Purchase order date is outside the funding dates.
G. Name of vendor not provided.
H. Check # or journal entry # not provided.
I. Other reason: _____.

Please reply not later than _____. If the required information is not received by this date, the items in question will be disallowed and our audit of the FS-10-F completed. If you have any questions please call at (518) 474-4815.

(OVER)

REQUEST FOR AUDIT INFORMATION (CONT'D)

Budget Code #	Vendor or Other Payee	Amount Claimed	Amount Disallowed	Reasons	Comments
		$	$		

Reasons:

The expenditures in question will be disallowed for the reasons indicated below.

A. Prior approval was not granted for the item or position claimed.
B. Expenditures in this category exceed budgeted amount by more than 10% or $1,000.
C. Dates of service for consultant or project employee were not provided.
D. Dates of service or beginning and/or ending dates of employment are outside the funding dates.
E. Purchase order date not provided.
F. Purchase order date is outside the funding dates.
G. Name of vendor not provided.
H. Check # or journal entry # not provided.
I. Other reason: _____

APPENDIX D

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Central Services
Categorical Aid Management, Rm. 542 EB
Albany, New York 12234

NOTICE OF OVERPAYMENT
FS-80 (2/94)

Agency Code: ☐☐☐☐☐☐ ☐☐ ☐☐☐☐

Project #: ☐☐☐☐ ☐☐ ☐☐☐☐

Agency Name: _____

Funding Source: _____

Contact Person: _____

An audit of the attached Final Expenditure Report (FS-10-F) for the above referenced project has been completed. Based on the audit, an overpayment has been calculated as follows:

1. Amount accepted by audit $

2. Payments to date $

3. Overpayment $

☐ Please issue a check in the amount of overpayment to "Treasury of the State of New York" and send directly to this office. If refunds are due on more than one project, separate checks must be submitted for the amount due on each project. Action on this matter is expected within 30 days of the date of this notice. A copy of this notice should be enclosed with the refund check.

☐ A refund check is not required. The overpayment on this project has been transferred to project number ☐☐☐☐ ☐☐ ☐☐☐☐

If you have any questions concerning the audit or overpayment procedures, please contact this office at (518) 474-4815.

_____ Auditor

_____ Date

BEST COPY AVAILABLE